



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE  
P.O. BOX 726  
CUMBERLAND, WI 54829-726

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I, LORI NYHUS of  
(Person responsible for accounts)

\_\_\_\_\_, Cumberland Municipal Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/18/2002  
(Date)

OFFICE SUPERVISOR \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CUMBERLAND MUNICIPAL UTILITY**Utility Address:** 1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829-726

**When was utility organized?** 11/20/1898**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS LORI ANN NYHUS**Title:** OFFICE SUPERVISOR**Office Address:**

1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829

**Telephone:** (715) 822 - 2595**Fax Number:** (715) 822 - 3621**E-mail Address:** utillori@charter.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. GEORGE MOMCHILOVICH**Title:** UTILITY COMMISSION PRESIDENT**Office Address:**

1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829

**Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR. TOM POLACEK**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:****E-mail Address:****Date of most recent audit report:** 2/8/2002**Period covered by most recent audit:** JANUARY 1, 2001 - DECEMBER 31, 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR CHARLES J CHRISTENSEN**Title:** GENERAL MANAGER**Office Address:**

1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829

**Telephone:** (715) 822 - 2595**Fax Number:** (715) 822 - 3621**E-mail Address:** UTILCHUCK@CHARTER.NET

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**Name of utility commission/committee:** Cumberland Municipal Utility Commission

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**Names of members of utility commission/committee:**

MR THOMAS GOLDSMITH, CITY REPRESENTATIVE

MR GEORGE MOMCHILOVICH, PRESIDENT

MR LOUIS MUENCH, JR, COMMISSIONER

MR HUBERT THOE, COMMISSIONER

MR GERALD THON, COMMISSIONER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,446,083	2,465,029	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,681,894	1,636,955	<b>2</b>
Depreciation Expense (403)	340,214	317,057	<b>3</b>
Amortization Expense (404-407)	1,353	1,353	<b>4</b>
Taxes (408)	213,464	173,555	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,236,925</b>	<b>2,128,920</b>	
<b>Net Operating Income</b>	<b>209,158</b>	<b>336,109</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>209,158</b>	<b>336,109</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	(2,528)	(12,226)	<b>9</b>
Interest and Dividend Income (419)	124,070	126,505	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>121,542</b>	<b>114,279</b>	
<b>Total Income</b>	<b>330,700</b>	<b>450,388</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	1,242	108	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>1,242</b>	<b>108</b>	
<b>Income Before Interest Charges</b>	<b>329,458</b>	<b>450,280</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	64,409	52,191	<b>14</b>
Amortization of Debt Discount and Expense (428)	17,038	2,254	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>81,447</b>	<b>54,445</b>	
<b>Net Income</b>	<b>248,011</b>	<b>395,835</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,756,645	4,360,810	<b>20</b>
Balance Transferred from Income (433)	248,011	395,835	<b>21</b>
Miscellaneous Credits to Surplus (434)	50,000	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,054,656</b>	<b>4,756,645</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
UTILITY OWNED RENTAL HOUSE	(1,164)	4
UTILITY OWNED APARTMENT	860	5
UTILITY OWNED 2ND APARTMENT	(2,224)	6
<b>Total (Acct. 418):</b>	<b>(2,528)</b>	
<b>Interest and Dividend Income (419):</b>		
CHECKING ACCOUNT	20,645	7
CD INTEREST	55,038	8
LOCAL GOVERNMENT INVESTMENT POOL	1,373	9
INTEREST ON INVESTMENT	22,628	10
BOND INTEREST	23,694	11
MONEY MARKET INTEREST	692	12
<b>Total (Acct. 419):</b>	<b>124,070</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	13
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	14
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MEUW GENERAL AND SPECIAL ASSESSMENT DUES	1,242	15
<b>Total (Acct. 426):</b>	<b>1,242</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
TO RECORD FORGIVEN PROPERTY TAX CREDIT BY CITY	50,000	16
<b>Total (Acct. 434):</b>	<b>50,000</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	17
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	18
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<hr/>		
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	19
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	
<hr/>		

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0			<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0			<b>0</b>	<b>2</b>
Payroll	0	0			<b>0</b>	<b>3</b>
Materials	0	0			<b>0</b>	<b>4</b>
Taxes	0	0			<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	245,300	2,200,783	0	0	<b>2,446,083</b>	<b>1</b>
Less: interdepartmental sales	328	8,572	0	0	<b>8,900</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3	41			<b>44</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE						<b>0    6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>244,969</b>	<b>2,192,170</b>	<b>0</b>	<b>0</b>	<b>2,437,139</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	79,314		<b>79,314</b>	<b>1</b>
Electric operating expenses	247,510		<b>247,510</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	890		<b>890</b>	<b>8</b>
Electric utility plant accounts	28,626		<b>28,626</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts	28,690		<b>28,690</b>	<b>19</b>
<b>Total Payroll</b>	<b>385,030</b>	<b>0</b>	<b>385,030</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	14,993,779	11,274,412	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,823,961	5,637,694	<b>2</b>
<b>Net Utility Plant</b>	<b>9,169,818</b>	<b>5,636,718</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	144,484	144,484	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	44,319	37,511	<b>4</b>
<b>Net Nonutility Property</b>	<b>100,165</b>	<b>106,973</b>	
Investment in Municipality (123)	468,829	474,252	<b>5</b>
Other Investments (124)	6,071	11,694	<b>6</b>
Special Funds (125)	359,222	355,747	<b>7</b>
<b>Total Other Property and Investments</b>	<b>934,287</b>	<b>948,666</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	118,841	1,718,608	<b>8</b>
Temporary Cash Investments (132)	54,998	1,278,046	<b>9</b>
Notes Receivable (141)	3,353	5,404	<b>10</b>
Customer Accounts Receivable (142)	138,852	158,861	<b>11</b>
Other Accounts Receivable (143)	69,713	65,055	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(44)	(28)	<b>13</b>
Receivables from Municipality (145)	12,629	45,554	<b>14</b>
Materials and Supplies (150)	168,076	170,588	<b>15</b>
Prepayments (165)	29,911	31,041	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>596,417</b>	<b>3,473,185</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	82,558	99,596	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>82,558</b>	<b>99,596</b>	
<b>Total Assets and Other Debits</b>	<b>10,783,080</b>	<b>10,158,165</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	198,896	198,896	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	5,054,656	4,756,645	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,253,552</b>	<b>4,955,541</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,680,000	3,775,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,680,000</b>	<b>3,775,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	359,038	187,718	<b>28</b>
Payables to Municipality (233)	34,949	35,960	<b>29</b>
Customer Deposits (235)	484	250	<b>30</b>
Taxes Accrued (236)	129,702	144,971	<b>31</b>
Interest Accrued (237)	16,989	52,191	<b>32</b>
Other Current and Accrued Liabilities (238)	116,300	112,225	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>657,462</b>	<b>533,315</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	10,429	2,940	<b>36</b>
<b>Total Deferred Credits</b>	<b>10,429</b>	<b>2,940</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,181,637	891,368	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>10,783,080</b>	<b>10,158,164</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,005,764	0	0	7,531,766	<b>1</b>
Utility Plant Purchased or Sold (102)	0			0	<b>2</b>
Utility Plant in Process of Reclassification (103)	0			0	<b>3</b>
Utility Plant Leased to Others (104)	0			0	<b>4</b>
Property Held for Future Use (105)	0			156,176	<b>5</b>
Completed Construction not Classified (106)	0			0	<b>6</b>
Construction Work in Progress (107)	0			5,298,681	<b>7</b>
Utility Plant Acquisition Adjustments (108)	0			1,392	<b>8</b>
Other Utility Plant Adjustments (109)	0			0	<b>9</b>
<b>Total Utility Plant</b>	<b>2,005,764</b>	<b>0</b>	<b>0</b>	<b>12,988,015</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	579,989	0	0	5,243,972	<b>10</b>
<b>Total Accumulated Provision</b>	<b>579,989</b>	<b>0</b>	<b>0</b>	<b>5,243,972</b>	
<b>Net Utility Plant</b>	<b>1,425,775</b>	<b>0</b>	<b>0</b>	<b>7,744,043</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	530,164	5,107,530			<b>5,637,694</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	51,058	289,156			<b>340,214</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,856				<b>2,856</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	125	51,470			<b>51,595</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>54,039</b>	<b>340,626</b>	<b>0</b>	<b>0</b>	<b>394,665</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	4,214	204,184			<b>208,398</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>4,214</b>	<b>204,184</b>	<b>0</b>	<b>0</b>	<b>208,398</b>	<b>19</b>
<b>Balance End of Year</b>	<b>579,989</b>	<b>5,243,972</b>	<b>0</b>	<b>0</b>	<b>5,823,961</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Utility owned apartment	34,362			34,362	2
Water chlorinator	527			527	3
UTILITY OWNED HOME	109,595			109,595	4
<b>Total Nonutility Property (121)</b>	<b>144,484</b>	<b>0</b>	<b>0</b>	<b>144,484</b>	
Less accum. prov. depr. & amort. (122)	37,511	6,808		44,319	5
<b>Net Nonutility Property</b>	<b>106,973</b>	<b>(6,808)</b>	<b>0</b>	<b>100,165</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	(28)	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	16	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>16</u>	
<b>Balance end of year</b>	<u><u>(44)</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	32,409				<b>32,409</b>	31,358	<b>1</b>
Other			117,290		<b>117,290</b>	117,256	<b>2</b>
<b>Total Electric Utility</b>					<b>149,699</b>	<b>148,614</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>149,699</b>	<b>148,614</b>	<b>1</b>
Water utility	18,377	21,974	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>168,076</b>	<b>170,588</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
ELECTRIC REVENUE BOND - 2000	17,038	0	82,558	1
<b>Total</b>			<b>82,558</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	198,896	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>198,896</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
2000 ELECTRIC REVENUE BOND	10/01/2000	12/01/2008	5.87%	3,680,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>3,680,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	144,971	1
<b>Accruals:</b>		
Charged water department expense	34,793	2
Charged electric department expense	128,667	3
Charged sewer department expense	886	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>164,346</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	144,979	6
Social Security taxes	26,326	7
PSC Remainder Assessment	3,184	8
<b>Other (explain):</b>		
WISCONSIN GROSS RECEIPTS TAX	5,126	9
<b>Total payments and other debits</b>	<b>179,615</b>	
<b>Balance end of year</b>	<b>129,702</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
ELECTRIC REVENUE BONDS - 2000	52,191	64,409	99,611	16,989	1
<b>Subtotal</b>	<b>52,191</b>	<b>64,409</b>	<b>99,611</b>	<b>16,989</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>52,191</b>	<b>64,409</b>	<b>99,611</b>	<b>16,989</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	708,075	183,293	0	0	0	<b>891,368</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	0	1,283				<b>1,283</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
JEFFERY BLVD PROJECT - FEMA GRANT		291,573				<b>291,573</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
WRITE OFF DAMAGES ASSESSED TO CONTRACTOR IN 1990	2,587					<b>2,587</b>	<b>5</b>
<b>Balance End of Year</b>	<b>705,488</b>	<b>476,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,181,637</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	89,231	291,573				<b>380,804</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
PAYMENTS DUE TO CITY FOR DEVELOPMENT	325,950	1
INTEREST ACCRUED ON ABOVE`	142,879	2
<b>Total (Acct. 123):</b>	<b>468,829</b>	
<b>Other Investments (124):</b>		
AMOUNT DUE FROM CUMBERLAND BUS GARAGE	6,071	3
<b>Total (Acct. 124):</b>	<b>6,071</b>	
<b>Special Funds (125):</b>		
2000 BOND REDEMPTION RESERVE	359,222	4
<b>Total (Acct. 125):</b>	<b>359,222</b>	
<b>Notes Receivable (141):</b>		
AMOUNT DUE FOR FORKLIFT PURCHASE	3,353	5
<b>Total (Acct. 141):</b>	<b>3,353</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	14,423	6
Electric	123,228	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
AMOUNT DUE FOR PUBLIC BENEFITS COLLECTIONS	1,201	9
<b>Total (Acct. 142):</b>	<b>138,852</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	34,949	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
POLE ATTACHMENTS	4,208	12
AMOUNT DUE FROM CEDC	2,338	13
AMOUNT DUE FROM CUMBERLAND BUS GARAGE	3,628	14
AMOUNT DUE FROM CHARTER FOR EXCAVATION WORK	20,660	15
AMOUNTS DUE FOR MISC WORK	3,171	16
AMOUNT DUE FOR PHONE CHARGES	115	17
AMOUNT DUE FOR BOOKKEEPING FEES	644	18
<b>Total (Acct. 143):</b>	<b>69,713</b>	
<b>Receivables from Municipality (145):</b>		
AMOUNTS PLACED ON TAX ROLL	2,135	19
SEWER REVENUES DUE TO UTILITY FOR BILLING & COLLECTING	2,517	20
ADDITIONAL FIRE PROTECTION DUE FOR YEAR 2001	336	21
BALANCE DUE FOR 2001 JOINT METER ALLOCATION	7,641	22
<b>Total (Acct. 145):</b>	<b>12,629</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID HEALTH INSURANCE PREMIUMS	10,085	23
PREPAID DENTAL INSURANCE PREMIUMS	709	24
PREPAID LIFE INSURANCE PREMIUMS	1,317	25
PREPAID PROPERTY INSURANCE PREMIUMS	8,566	26
PREPAID LIABILITY & WORKER'S COMP INSURANCE	7,063	27
PREPAID BOILER & MACHINERY INSURANCE	2,171	28
<b>Total (Acct. 165):</b>	<b>29,911</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	29
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	30
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
SEWER BILLINGS DUE TO CITY	34,949	31
<b>Total (Acct. 233):</b>	<b>34,949</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS DUE TO DOA FOR LOW INCOME & CONSERVATION	10,429	32
<b>Total (Acct. 253):</b>	<b>10,429</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,992,550	7,020,825	0	0	<b>9,013,375</b>	<b>1</b>
Materials and Supplies	20,175	149,156	0	0	<b>169,331</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	555,076	5,175,751	0	0	<b>5,730,827</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	706,781	329,721	0	0	<b>1,036,502</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>750,868</b>	<b>1,664,509</b>	<b>0</b>	<b>0</b>	<b>2,415,377</b>	
Net Operating Income	29,701	179,457	0	0	<b>209,158</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.96%</b>	<b>10.78%</b>	<b>N/A</b>	<b>N/A</b>	<b>8.66%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	198,896	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,905,650	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>5,104,546</b>	
<b>Net Income</b>		
Net Income	248,011	5
<b>Percent Return on Proprietary Capital</b>	<b>4.86%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NO MAJOR EXTENSIONS OF SERVICES IN YEAR 2001.

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**4. Estimated changes in revenues due to rate changes.**

SIMPLIFIED WATER RATE INCREASE WENT INTO EFFECT ON MAY 16, 2001.

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE ASSUMED IN 2001 - ELECTRIC BOND ISSUE IN YEAR 2000 AS REPORTED ON 2000 ANNUAL REPORT.

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**6. Formal proceedings with the Public Service Commission.**

SAME AS REPORTED ON 2000 ANNUAL REPORT - CONSTRUCTION AUTHORIZATIONS.

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**7. Any additional matters.**

NONE



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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

Account 428 - Increased over last year due to entire year of amortization in 2001 and only 1 month in year 2000.

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### Income Statement Account Details (Page F-02)

ACCOUNT 419 - INTEREST IS DECREASED DUE TO FUNDS BEING SPENT IN YEAR 2001, LEAVING SMALLER BALANCES FOR INTEREST TO ACCRUE ON.  
ACCOUNT 434 IS INCREASED SIGNIFICANTLY DUE TO A ONE TIME \$50,000.00 IN LIEU OF PROPERTY TAX BEING FORGIVEN BY THE CITY OF CUMBERLAND.

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### Balance Sheet (Page F-06)

ACCOUNT 131 IS DECREASED DUE TO PROJECTS IN PROGRESS IN YEAR 2001 WHICH HAS DEPLETED OUR CASH FROM YEAR 2000.  
ACCOUNT 132 - SAME EXPLANATION AS ACCOUNT 131.  
ACCOUNT 232 - INCREASE DUE TO CWIP INVOICES DUE IN YEAR 2002, PLACED ON BOOKS IN YEAR 2001 AS PROJECTS HAVE BEEN STARTED.

BALANCE FIRST OF YEAR TOTAL ASSETS AND OTHER DEBITS ARE \$1.00 MORE THAN BALANCE FIRST OF YEAR TOTAL LIABILITIES & OTHER CREDITS DUE TO ROUNDING ONLY.

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### Net Utility Plant (Page F-07)

ELECTRIC ACCOUNT 107 (CONSTRUCTION WORK IN PROGRESS) IS SIGNIFICANTLY HIGHER IN YEAR 2001 DUE TO PROJECTS IN THE GENERATING DEPARTMENT BEING STARTED AND NOT COMPLETE.  
ACCOUNT 105 INCLUDES THE PURCHASE OF PROPERTY FROM COTONE - NON UTILITY PROPERTY

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)

7500 KVA SUBSTATION TRANSFORMER SOLD FOR \$50,000.00 - AMOUNT RECORDED AS SALVAGE.

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### Taxes Accrued (Acct. 236) (Page F-16)

ACCRUALS CHARGED TO ELECTRIC DEPARTMENT EXPENSE IS DOWN DUE TO AN AGREEMENT WITH THE CITY OF CUMBERLAND FOR FORGIVING \$50,000.00 IN EXCHANGE FOR A TRANSFER OF PROPERTY TO THEM.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

ACCOUNT 145 DOWN DUE TO JOINT METER ALLOCATION BEING BILLED ON A MONTHLY BASIS RATHER THAN ANNUALLY - AND FINAL BEING BILLED IN DECEMBER.  
ACCOUNT 253 INCREASED OVER YEAR 2000 BECAUSE YEAR 2000 ONLY HAD 2 MONTHS OF PUBLIC BENEFITS FEES COLLECTED WHILE YEAR 2001 HAS 6 MONTHS.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

response received 11/6/02:

Elaine:

Thank you for your email regarding our analytical review.

Our responses are as follows:

1. The average cost of \$207.00 is correct. Because we order a small quantity, we pay a higher price for the meters themselves.
2. Other tax rate is the Beaver Dam Lake District rate.
3. We will remember this for future reports.
4. We are sorry that these adjustments were not made on the 2001 report, it was an oversight on our part. Page W-17 of the 2001 annual report should include the following changes:

Line 1, column (e) should be (2), making column (f) = 920

Line 5, column (e) should be (1), making column (f) = 20

Line 7, column (e) should be (1), making column (f) = 7

making the total in column (f) = 986.

Also changes need to be made to the classification of meters.

Line 1, column (n) should be 14, column (o) should be 920.

Line 5, column (n) should be 1, column (o) should be 20

Line 7, column (n) should be 1, column (o) should be 7

Making the total 986

Thank you!

Lori Nyhus

Office Supervisor

Cumberland Municipal Utility

1490 Cumberland 2001 Annual Report

----- Original Message -----

From: Engelke, Elaine PSC

To: utillori@charter.net

Sent: Wednesday, November 06, 2002 2:14 PM

Subject: 1490 Cumberland 2001 Annual Report

2001 Analytical Review    DWCCA-1490-ELE

Dear Ms. Nyhus:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Nine meters are reported added on the Meters schedule. On Page W-8, \$1,865 is reported added to Account 346, Meters. This is an average of \$207 for the cost of meters. Please confirm this average cost or otherwise explain the amount reported in Account 346. The Commission uses a threshold maximum of \$150 for reviewing the average cost of meters.

2. As requested in head note No. 5, please explain the other tax rate - local as reported on Page W-7.

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## FINANCIAL SECTION FOOTNOTES

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3.        A footnote to E-12 indicates the rate schedule for Sales for Resale abbreviation was unknown at the time the report was completed. In the future, please call the Commission helpdesk with questions regarding the contents of the annual report or the performance of WECSARS. We prefer comments of this nature not be included in the schedule footnotes.

4.        In our August 29, 2001 review letter for the 2000 annual report we wrote: "On page W-8, \$858 is reported for retirements to Account 346, Meters. However, corresponding meter units are not reported retired on page W-17. Please adjust meter units in the 2001 annual report, or otherwise explain this matter." It does not appear that meter units were retired in 2001 corresponding to the \$858 from Account 346 in the 2000 annual report. Please furnish an explanation.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	240,864	1
<b>Total Sales of Water</b>	<b>240,864</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	747	2
Miscellaneous Service Revenues (471)	435	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,254	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,436</b>	
<b>Total Operating Revenues</b>	<b>245,300</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	27,510	9
Water Treatment Expenses (630-635)	1	10
Transmission and Distribution Expenses (640-655)	52,846	11
Customer Accounts Expenses (901-904)	8,776	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	40,611	14
<b>Total Operation and Maintenance Expenses</b>	<b>129,744</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	51,058	15
Amortization Expense (404-407)	0	16
Taxes (408)	34,797	17
<b>Total Other Operating Expenses</b>	<b>85,855</b>	
<b>Total Operating Expenses</b>	<b>215,599</b>	
<b>NET OPERATING INCOME</b>	<b>29,701</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	16	509	1,168	1
Commercial	1	48	102	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>17</b>	<b>557</b>	<b>1,270</b>	
Metered Sales to General Customers (461)				
Residential	808	34,773	80,190	4
Commercial	150	22,616	30,561	5
Industrial	5	99,437	66,463	6
<b>Total Metered Sales to General Customers (461)</b>	<b>963</b>	<b>156,826</b>	<b>177,214</b>	
Private Fire Protection Service (462)	4		2,016	7
Public Fire Protection Service (463)	1		54,133	8
Other Sales to Public Authorities (464)	15	3,788	5,903	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	164	328	12
<b>Total Sales of Water</b>	<b>1,001</b>	<b>161,335</b>	<b>240,864</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	54,133	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>54,133</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	747	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>747</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	435	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>435</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,254	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>3,254</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	10,694	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	8,572	7
Operation Supplies and Expenses (623)	5,016	8
Maintenance of Pumping Plant (625)	3,228	9
<b>Total Pumping Expenses</b>	<b>27,510</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1	13
<b>Total Water Treatment Expenses</b>	<b>1</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	7,499	14
Operation Supplies and Expenses (641)	2,718	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	10,219	17
Maintenance of Services (652)	15,369	18
Maintenance of Meters (653)	5,622	19
Maintenance of Hydrants (654)	11,392	20
Maintenance of Other Plant (655)	27	21
<b>Total Transmission and Distribution Expenses</b>	<b>52,846</b>	



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,342	22
Accounting and Collecting Labor (902)	5,730	23
Supplies and Expenses (903)	704	24
Uncollectible Accounts (904)	0	25
<b>Total Customer Accounts Expenses</b>	<b>8,776</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	2,615	27
Office Supplies and Expenses (921)	1,157	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	2,632	30
Property Insurance (924)	10,818	31
Injuries and Damages (925)	1,971	32
Employee Pensions and Benefits (926)	11,393	33
Regulatory Commission Expenses (928)	46	34
Miscellaneous General Expenses (930)	5,087	35
Transportation Expenses (933)	3,814	36
Maintenance of General Plant (935)	1,078	37
<b>Total Administrative and General Expenses</b>	<b>40,611</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>129,744</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		31,456	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		886	2
<b>Net property tax equivalent</b>		<b>30,570</b>	
Social Security		3,431	3
PSC Remainder Assessment		796	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b>34,797</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.290000				3
County tax rate	mills		7.490000				4
Local tax rate	mills		8.510000				5
School tax rate	mills		13.140000				6
Voc. school tax rate	mills		1.900000				7
Other tax rate - Local	mills		0.840000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.170000</b>				10
Less: state credit	mills		1.910000				11
<b>Net tax rate</b>	mills		<b>30.260000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.510000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.040000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.840000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.390000</b>				17
<b>Total Tax Rate</b>	mills		<b>32.170000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.758160</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.260000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.941915</b>				21
Utility Plant, Jan. 1	\$	1,979,334	1,979,334				22
Materials & Supplies	\$	21,974	21,974				23
<b>Subtotal</b>	\$	<b>2,001,308</b>	<b>2,001,308</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,001,308</b>	<b>2,001,308</b>				26
Assessment Ratio	dec.		0.685100				27
<b>Assessed Value</b>	\$	<b>1,371,096</b>	<b>1,371,096</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.941915</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>31,456</b>	<b>31,456</b>				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>31,456</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,046		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	67,469		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>68,515</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	21,470		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	171,110		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,668		20
<b>Total Pumping Plant</b>	<b>195,248</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,631		23
<b>Total Water Treatment Plant</b>	<b>3,631</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,375		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,046	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			67,469	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>68,515</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			21,470	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			171,110	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,668	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>195,248</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,631	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,631</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			6,375	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	57,729		26
Transmission and Distribution Mains (343)	873,113	7,682	27
Fire Mains (344)	0		28
Services (345)	189,137	2,807	29
Meters (346)	112,810	1,865	30
Hydrants (348)	179,897	11,204	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,419,061</b>	<b>23,558</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	5,173		33
Structures and Improvements (390)	119,011		34
Office Furniture and Equipment (391)	4,624	725	35
Computer Equipment (391.1)	21,861	3,463	36
Transportation Equipment (392)	40,456		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,280	1,858	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	28,478		41
Communication Equipment (397)	5,351	1,037	42
SCADA Equipment (397.1)	45,465		43
Miscellaneous Equipment (398)	4,183		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>292,882</b>	<b>7,083</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,979,337</b>	<b>30,641</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,979,337</b>	<b>30,641</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			57,729	26
Transmission and Distribution Mains (343)	0	0	880,795	27
Fire Mains (344)			0	28
Services (345)	1,465		190,479	29
Meters (346)	178		114,497	30
Hydrants (348)	2,571		188,530	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>4,214</b>	<b>0</b>	<b>1,438,405</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			5,173	33
Structures and Improvements (390)			119,011	34
Office Furniture and Equipment (391)			5,349	35
Computer Equipment (391.1)			25,324	36
Transportation Equipment (392)			40,456	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			20,138	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			28,478	41
Communication Equipment (397)			6,388	42
SCADA Equipment (397.1)			45,465	43
Miscellaneous Equipment (398)			4,183	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>299,965</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,214</b>	<b>0</b>	<b>2,005,764</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>4,214</b>	<b>0</b>	<b>2,005,764</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,134	10,134	1
February			9,049	9,049	2
March			10,258	10,258	3
April			8,370	8,370	4
May			7,339	7,339	5
June			11,938	11,938	6
July			35,954	35,954	7
August			36,289	36,289	8
September			34,293	34,293	9
October			11,181	11,181	10
November			6,565	6,565	11
December			6,736	6,736	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>188,106</b>	<b>188,106</b>	
Less: Water sold				161,335	13
Volume pumped but not sold				26,771	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				2,401	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,401	19
Volume pumped but unaccounted for				24,370	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,565	23
Date of maximum: 8/5/2001					24
Cause of maximum:					25
Seneca Foods Canning Factory					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				46	26
Date of minimum: 10/24/2001					27
Total KWH used for pumping for the year				117,133	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	1st	230	6	1,578	Yes	<b>1</b>
WELL	3rd	385	24	246	Yes	<b>2</b>
WELL	4th	295	20	295,204	Yes	<b>3</b>
WELL	5th	481	12	218,331	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1ST	3RD	4TH	<b>1</b>
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	<b>5</b>
Year Installed	1894	1950	1964	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	230	770	550	<b>8</b>
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	<b>9</b>
Year Installed	1951	1950	1966	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	15	75	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	5TH			<b>14</b>
Location	BERDAN & FIFTH			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	JOHNSTON			<b>18</b>
Year Installed	1973			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	750			<b>21</b>
Pump Motor or Standby Engine Mfr	GE			<b>22</b>
Year Installed	1973			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	100			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1962		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	95		10
			11
Total capacity in gallons (actual)	300,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	200	0	0	0	200	1
M	D	2.000	544	0	0	0	544	2
A	D	4.000	349	0	0	0	349	3
M	D	4.000	17,978	0	0	0	17,978	4
A	D	6.000	4,097	0	0	0	4,097	5
M	D	6.000	33,123	131	0	0	33,254	6
M	T	6.000	132	0	0	0	132	7
M	D	8.000	34,719	8	0	0	34,727	8
M	T	8.000	384	0	0	0	384	9
M	D	10.000	6,140	0	0	0	6,140	10
M	T	10.000	196	0	0	0	196	11
<b>Total Within Municipality</b>			<b>97,862</b>	<b>139</b>	<b>0</b>	<b>0</b>	<b>98,001</b>	
<b>Total Utility</b>			<b>97,862</b>	<b>139</b>	<b>0</b>	<b>0</b>	<b>98,001</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	823	4	3	0	824		1
M	1.000	82	0	0	0	82		2
M	1.250	7	0	0	0	7		3
M	1.500	19	0	0	0	19		4
M	2.000	13	1	0	0	14		5
M	3.000	1	0	0	0	1		6
M	4.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>950</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>952</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	914	8	0	(2)	<b>920</b>	77	<b>1</b>
0.750	2	1	0	(1)	<b>2</b>	2	<b>2</b>
1.000	18	0	1	0	<b>17</b>	1	<b>3</b>
1.250	8	0	0	(1)	<b>7</b>	2	<b>4</b>
1.500	21	0	0	(1)	<b>20</b>	4	<b>5</b>
2.000	7	0	0	0	<b>7</b>	2	<b>6</b>
3.000	8	0	0	(1)	<b>7</b>	0	<b>7</b>
4.000	4	0	0	0	<b>4</b>	1	<b>8</b>
8.000	2	0	0	0	<b>2</b>	2	<b>9</b>
<b>Total:</b>	<b>984</b>	<b>9</b>	<b>1</b>	<b>(6)</b>	<b>986</b>	<b>91</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	802	96	0	6	2	14	<b>920</b>	<b>1</b>
0.750	0	2	0	0	0	0	<b>2</b>	<b>2</b>
1.000	0	14	1	0	1	1	<b>17</b>	<b>3</b>
1.250	0	7	0	0	0	0	<b>7</b>	<b>4</b>
1.500	0	15	1	3	0	1	<b>20</b>	<b>5</b>
2.000	0	4	1	2	0	0	<b>7</b>	<b>6</b>
3.000	0	2	1	3	0	1	<b>7</b>	<b>7</b>
4.000	0	0	1	1	0	2	<b>4</b>	<b>8</b>
8.000	0	0	1	0	0	1	<b>2</b>	<b>9</b>
<b>Total:</b>	<b>802</b>	<b>140</b>	<b>6</b>	<b>15</b>	<b>3</b>	<b>20</b>	<b>986</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	161	5	3		163	2
<b>Total Fire Hydrants</b>	<b>161</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>163</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	163
Number of distribution system valves end of year:	320
Number of distribution valves operated during year:	218



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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Metered Industrial Sales are lower due to loss of sales to Seneca Foods Canning Factory - they shut a portion of their freezer plant down in 2001.

4/30/02 changes made to customer count per letter from utility dated April 24, 2002. ele

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### Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 641 DECREASED DUE TO YEAR 2000 BEING UNUSUALLY HIGH BECAUSE A NEW HIRED EMPLOYEE NEEDED SUPPLIES THAT WE PREVIOUSLY DID NOT HAVE.

ACCOUNT 651 SIGNIFICANTLY LOWER DUE TO YEAR 2000 HAVING BEEN A YEAR WITH MANY FROZEN AND BROKEN MAINS - YEAR 2001 HAS BEEN A Milder WINTER CAUSING LESS FREEZE UPS.

ACCOUNT 652 HIGHER IN YEAR 2001 DUE TO A PROJECT ON JEFFERY BLVD IN WHICH WE HAD MAINTENANCE TO SERVICES THAT WE USUALLY WOULD NOT INCUR.

ACCOUNT 653 HIGHER DUE TO METER MAINTENANCE IN YEAR 2001.

ACCOUNT 654 INCREASED DUE TO HYDRANTS BEING PAINTED AND MAINTENANCE PERFORMED WHICH PREVIOUSLY HAD NOT BEEN DONE.

ACCOUNT 902 DECREASED DUE TO EMPLOYEE BEING OFF FOR A PORTION OF THE YEAR. THIS IS LOW FOR YEAR 2001 ONLY.

ACCOUNT 924 IS INCREASED DUE TO A CHANGE IN INSURANCE PROVIDERS, THE PREVIOUS PROVIDER BILLED US FISCALLY, THE NEW PROVIDER BILLED US ON AN ANNUAL BASIS (JANUARY 1 - DECEMBER 31, 2001) - WE INCURRED 1 1/3RD YEARS OF PREMIUMS IN YEAR 2001.

ACCOUNT 925 - SAME AS ACCOUNT 924

ACCOUNT 926 IS HIGHER DUE TO A INCREASE IN INSURANCE PREMIUMS.

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### Taxes (Acct. 408 - Water) (Page W-06)

\$4.00 DIFFERENCE IS DUE TO ROUNDING ONLY.

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### Water Utility Plant in Service (Page W-08)

Account 343 - Main added to Islander park area and Jeffery Blvd

Account 345 - Services on Jeffery Blvd, Berdan and Hockey Rink added - retirements on Jeffery Blvd.

Account 348 - Hydrants added on Jeffery Blvd and at Islander Park, hydrants retired on Jeffery Blvd.

Account 391.1 - Balance to finish Civic upgrade

Account 394 - Steam Cleaner, ARC Welder & Lawn Blower

Account 397 - Telephone System, Ultra base Handsets & Portable Radios

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### Water Mains (Page W-15)

WATER MAIN ADDITIONS PAID BY DEVELOPERS THROUGH ASSESSMENT.

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### Water Services (Page W-16)

SERVICES IS CONTRIBUTIONS PAID BY DEVELOPERS - THESE AMOUNTS ARE BEING BILLED IN YEAR 2002 TO DEVELOPERS AS PROJECTS WERE COMPLETE AT END OF 2001 AND WE DID NOT HAVE AMOUNTS TO BILL AT YEAR END.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-17)

Meter Size .75 (3/4") has an adjustment recorded of -1 as well as Meter Size 1.25 (1 1/4") - these were improperly reported on prior reports, these meters should have been reported as 5/8" meters, explaining the adjustment of +2 to this column.

Changes made to schedule per 11/6/02 email from utility, ele

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	2,193,216	1
<b>Total Sales of Electricity</b>	<b>2,193,216</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,899	2
Miscellaneous Service Revenues (451)	760	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,455	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	453	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>7,567</b>	
<b>Total Operating Revenues</b>	<b>2,200,783</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,145,930	9
Transmission Expenses (550-553)	2,804	10
Distribution Expenses (560-576)	133,321	11
Customer Accounts Expenses (901-904)	45,014	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	225,081	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,552,150</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	289,156	15
Amortization Expense (404-407)	1,353	16
Taxes (408)	178,667	17
<b>Total Other Expenses</b>	<b>469,176</b>	
<b>Total Operating Expenses</b>	<b>2,021,326</b>	
<b>NET OPERATING INCOME</b>	<b>179,457</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,899	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>4,899</b>	
<b>Miscellaneous Service Revenues (451):</b>		
ELECTRIC RECONNECTIONS	760	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>760</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS TO CABLE COMPANY	1,455	5
<b>Total Rent from Electric Property (454)</b>	<b>1,455</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNTS	283	7
NSF FEES	170	8
<b>Total Other Electric Revenues (456)</b>	<b>453</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE	0	9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	55,173	11
Fuel (539)	38,850	12
Operation Supplies and Expenses (540)	18,041	13
Maintenance of Other Power Production Plant (543)	73,981	14
<b>Total Other Power Generation Expenses</b>	<b>186,045</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	959,885	15
Other Expenses (546)	0	16
<b>Total Other Power Supply Expenses</b>	<b>959,885</b>	
<b>Total Power Production Expenses</b>	<b>1,145,930</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	2,804	18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)	0	19
<b>Total Transmission Expenses</b>	<b>2,804</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	28,437	20
Line and Station Labor (561)	18,012	21
Line and Station Supplies and Expenses (562)	13,764	22
Street Lighting and Signal System Expenses (565)	9,052	23
Meter Expenses (566)	5,700	24
Customer Installations Expenses (567)	8,002	25
Miscellaneous Distribution Expenses (569)	4,312	26
Maintenance of Structures and Equipment (571)	0	27
Maintenance of Lines (572)	25,400	28
Maintenance of Line Transformers (573)	6,812	29
Maintenance of Street Lighting and Signal Systems (574)	7,112	30
Maintenance of Meters (575)	6,616	31
Maintenance of Miscellaneous Distribution Plant (576)	102	32
<b>Total Distribution Expenses</b>	<b>133,321</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,684	33
Accounting and Collecting Labor (902)	31,552	34
Supplies and Expenses (903)	8,778	35
Uncollectible Accounts (904)	0	36
<b>Total Customer Accounts Expenses</b>	<b>45,014</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	37
<b>Total Sales Expenses</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	7,845	<b>38</b>
Office Supplies and Expenses (921)	3,229	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	15,378	<b>41</b>
Property Insurance (924)	31,470	<b>42</b>
Injuries and Damages (925)	6,483	<b>43</b>
Employee Pensions and Benefits (926)	123,309	<b>44</b>
Regulatory Commission Expenses (928)	2,033	<b>45</b>
Miscellaneous General Expenses (930)	21,323	<b>46</b>
Transportation Expenses (933)	10,593	<b>47</b>
Maintenance of General Plant (935)	3,418	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>225,081</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,552,150</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		148,302	1
Social Security		22,849	2
Wisconsin Gross Receipts Tax		5,128	3
PSC Remainder Assessment		2,388	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>178,667</b>	



**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.290000				3
County tax rate	mills		7.490000				4
Local tax rate	mills		8.510000				5
School tax rate	mills		13.140000				6
Voc. school tax rate	mills		1.900000				7
Other tax rate - Local	mills		0.840000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.170000</b>				10
Less: state credit	mills		1.910000				11
<b>Net tax rate</b>	mills		<b>30.260000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.510000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.040000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.840000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.390000</b>				17
<b>Total Tax Rate</b>	mills		<b>32.170000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.758160</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.260000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.941915</b>				21
Utility Plant, Jan. 1	\$	<b>9,292,367</b>	9,292,367				22
Materials & Supplies	\$	<b>148,614</b>	148,614				23
<b>Subtotal</b>	\$	<b>9,440,981</b>	<b>9,440,981</b>				24
Less: Plant Outside Limits	\$	<b>5,506</b>	5,506				25
<b>Taxable Assets</b>	\$	<b>9,435,475</b>	<b>9,435,475</b>				26
Assessment Ratio	dec.		0.685100				27
<b>Assessed Value</b>	\$	<b>6,464,244</b>	<b>6,464,244</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.941915</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>148,302</b>	<b>148,302</b>				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>148,302</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	6,340		18
Structures and Improvements (341)	195,747	389,430	19
Fuel Holders, Producers and Accessories (342)	63,045	71,594	20
Prime Movers (343)	2,124,217	98,599	21
Generators (344)	374,541		22
Accessory Electric Equipment (345)	392,627	93,435	23
Miscellaneous Power Plant Equipment (346)	8,950		24
<b>Total Other Production Plant</b>	<b>3,165,467</b>	<b>653,058</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	8,076		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			6,340	18
Structures and Improvements (341)	29,958		555,219	19
Fuel Holders, Producers and Accessories (342)			134,639	20
Prime Movers (343)	88,235		2,134,581	21
Generators (344)		(42,385)	332,156	22
Accessory Electric Equipment (345)		42,385	528,447	23
Miscellaneous Power Plant Equipment (346)			8,950	24
<b>Total Other Production Plant</b>	<b>118,193</b>	<b>0</b>	<b>3,700,332</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			8,076	25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	81,216	23,046	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	45,427		29
Overhead Conductors and Devices (356)	31,719		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>166,438</b>	<b>23,046</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	18,296		34
Structures and Improvements (361)	0		35
Station Equipment (362)	447,384		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	169,228		38
Overhead Conductors and Devices (365)	174,577		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	587,682	177,432	41
Line Transformers (368)	318,551	126,360	42
Services (369)	127,867	95,054	43
Meters (370)	198,057	18,313	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	235,579	109,907	47
<b>Total Distribution Plant</b>	<b>2,277,221</b>	<b>527,066</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	16,137		48
Structures and Improvements (390)	340,282		49
Office Furniture and Equipment (391)	19,417	3,825	50
Computer Equipment (391.1)	64,424	10,387	51
Transportation Equipment (392)	138,561		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	54,991	5,573	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	233,171		56
Communication Equipment (397)	29,366	3,111	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)			0	26
Station Equipment (353)	4,025		100,237	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			45,427	29
Overhead Conductors and Devices (356)			31,719	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>4,025</b>	<b>0</b>	<b>185,459</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			18,296	34
Structures and Improvements (361)			0	35
Station Equipment (362)			447,384	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	40,496		128,732	38
Overhead Conductors and Devices (365)	18,475		156,102	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)			765,114	41
Line Transformers (368)			444,911	42
Services (369)			222,921	43
Meters (370)	8,597		207,773	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	14,398		331,088	47
<b>Total Distribution Plant</b>	<b>81,966</b>	<b>0</b>	<b>2,722,321</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			16,137	48
Structures and Improvements (390)			340,282	49
Office Furniture and Equipment (391)			23,242	50
Computer Equipment (391.1)			74,811	51
Transportation Equipment (392)			138,561	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)			60,564	54
Laboratory Equipment (395)			0	55
Power Operated Equipment (396)			233,171	56
Communication Equipment (397)			32,477	57

**ELECTRIC UTILITY PLANT IN SERVICE**

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	4,409		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>900,758</b>	<b>22,896</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,509,884</b>	<b>1,226,066</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>6,509,884</b>	 <b>1,226,066</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			4,409 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>923,654</b>
<b>Total utility plant in service directly assignable</b>	<b>204,184</b>	<b>0</b>	<b>7,531,766</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>204,184</b>	<b>0</b>	<b>7,531,766</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		5.00
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		8.00
7.2/12.5 kV (12kV)		0.50
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		1.00
115 kV		
138 kV		
<b>Other:</b>		
NONE		

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**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers.    **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	16	8
<b>Total</b>	<b>16</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>16</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,567	Tuesday	01/02/2001	09:00	2,885
February	02	5,584	Thursday	02/01/2001	12:00	2,774
March	03	5,303	Monday	03/05/2001	10:00	3,020
April	04	5,130	Monday	04/23/2001	12:00	2,496
May	05	5,384	Friday	05/18/2001	16:00	2,561
June	06	8,413	Wednesday	06/27/2001	12:00	3,114
July	07	8,975	Tuesday	07/31/2001	15:00	4,281
August	08	9,018	Monday	08/06/2001	15:00	5,458
September	09	7,879	Wednesday	09/05/2001	15:00	3,228
October	10	6,491	Monday	10/01/2001	11:00	2,916
November	11	5,411	Monday	11/26/2001	12:00	2,887
December	12	5,465	Thursday	12/13/2001	09:00	2,748
<b>Total</b>		<b>78,620</b>				<b>38,368</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

15 minutes integrated

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		646	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
<b>Total Generation</b>		<b>646</b>	<b>7</b>
Purchases		37,996	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>38,642</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		36,530	18
Sales For Resale		0	19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		115	22
<b>Total Used by Company</b>		<b>115</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>36,645</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)		0	26
Distribution Losses		1,997	27
<b>Total Energy Losses</b>		<b>1,997</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>5.1680%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>38,642</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	1,047	8,306	1
RURAL RESIDENTIAL SALES	RG-1	16	118	2
<b>Total Sales for Residential Sales</b>		<b>1,063</b>	<b>8,424</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL SALES	CG-1	215	5,492	3
SMALL POWER	CP-1	15	4,448	4
LARGE POWER	CP-2	5	17,562	5
INTERRUPTIBLE	CP-3	1	0	6
INTERDEPARTMENTAL	MP-1	1	117	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>237</b>	<b>27,619</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	487	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>487</b>	
<b>Sales for Resale</b>				
ARCADIA, DAIRYLAND, ELROY	NA-1	3	71	9
<b>Total Sales for Sales for Resale</b>		<b>3</b>	<b>71</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,304</b>	<b>36,601</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0		553,144	(34,432)	<b>518,712</b>	<b>1</b>
0		7,751	(495)	<b>7,256</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>560,895</b>	<b>(34,927)</b>	<b>525,968</b>	
0		403,555	(23,007)	<b>380,548</b>	<b>3</b>
10,719		266,351	(19,318)	<b>247,033</b>	<b>4</b>
42,077		971,128	(69,752)	<b>901,376</b>	<b>5</b>
139		1,041	0	<b>1,041</b>	<b>6</b>
0		9,016	(444)	<b>8,572</b>	<b>7</b>
<b>52,935</b>	<b>0</b>	<b>1,651,091</b>	<b>(112,521)</b>	<b>1,538,570</b>	
0		47,822	(1,605)	<b>46,217</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>47,822</b>	<b>(1,605)</b>	<b>46,217</b>	
0		82,461		<b>82,461</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>82,461</b>	<b>0</b>	<b>82,461</b>	
<b>52,935</b>	<b>0</b>	<b>2,342,269</b>	<b>(149,053)</b>	<b>2,193,216</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
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<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	Dairyland Power Coop		1
Point of Delivery	Cumberland		2
Type of Power Purchased (firm, dump, etc.)	Non-firm		3
Voltage at Which Delivered	69		4
Point of Metering	Cumberland Low Side		5
Total of 12 Monthly Maximum Demands -- kW	78,620		6
Average load factor	66.2037%		7
Total Cost of Purchased Power	959,885		8
Average cost per kWh	0.0253		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	3,054		12
February	2,769		13
March	2,832		14
April	2,651		15
May	2,469		16
June	2,911		17
July	4,467		18
August	4,329		19
September	3,892		20
October	2,951		21
November	2,661		22
December	3,010		23
<b>Total kWh (000)</b>	<b>37,996</b>	<b>0</b>	<b>24</b>
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			<b>52</b>

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	646	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	9,018	7
Date and Hour of Such Maximum Demand	8/6/2001 15	8
<b>Load Factor</b>	<b>0.0082</b>	<b>9</b>
Maximum Net Generation in Any One Day	104,753	10
Date of Such Maximum	8/7/2001	11
Number of Hours Generators Operated	271	12
Maximum Continuous or Dependable Capacity--kW	11,110	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0</b>	<b>16</b>
Monthly Net Generation --- kWh (000): January	11	17
February	14	18
March	26	19
April	0	20
May	161	21
June	24	22
July	51	23
August	309	24
September	0	25
October	6	26
November	32	27
December	12	28
<b>Total kWh (000)</b>	<b>646</b>	<b>29</b>
Gas Consumed--Therms	2,985	30
Average Cost per Therm Burned (\$)	2,985.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,056	32
Average Cost per Barrel of Oil Burned (\$)	0.9000	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	7,111	36
Average Cost per Gallon (\$)	5.8800	37
kWh Net Generation per Gallon of Fuel Oil	15	38
kWh Net Generation per Gallon of Lubr. Oil	91	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)	0.0000	43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	Cumberland			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	646			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	9,018			7
Date and Hour of Such Maximum Demand	8/6/2001 15			8
<b>Load Factor</b>	<b>0.0082</b>			9
Maximum Net Generation in Any One Day	104,753			10
Date of Such Maximum	08/07/2001			11
Number of Hours Generators Operated	272			12
Maximum Continuous or Dependable Capacity--kW	11,110			13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>			16
Monthly Net Generation --- kWh (000):				17
January	11			18
February	14			19
March	26			20
April	0			21
May	161			22
June	24			23
July	51			24
August	309			25
September	0			26
October	6			27
November	32			28
December	12			29
<b>Total kWh (000)</b>	<b>646</b>			30
Gas Consumed--Therms	2,985			31
Average Cost per Therm Burned (\$)	1.0100			32
Fuel Oil Consumed Barrels (42 gal.)	1,056			33
Average Cost per Barrel of Oil Burned (\$)	37.8800			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons	7,111			37
Average Cost per Gallon (\$)	5.8800			38
kWh Net Generation per Gallon of Fuel Oil	15			39
kWh Net Generation per Gallon of Lubr. Oil	91			40
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54



**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450	1
Cumberland	1	1945	Recip.	Fairbanks Morse	257	1,028	2
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920	3
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880	4
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100	5
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450	6

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1939	2,400		300	375	300	250
1945	2,400		713	1,000	713	700
1954	2,400		1,360	1,700	1,360	1,360
1966	4,160		2,050	2,563	2,050	2,050
1979	12,470		6,491	8,114	6,500	6,500
1939	2,400		300	375	300	250

1

2

3

4

5

6

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b>		<b>Utility Designation</b>				
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>	
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	1,500					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

<b>Particulars</b>		<b>Utility Designation</b>				
<b>(g)</b>	<b>(h)</b>	<b>(i)</b>	<b>(j)</b>	<b>(k)</b>	<b>(l)</b>	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

<b>Particulars</b>		<b>Utility Designation</b>				
<b>(m)</b>	<b>(n)</b>	<b>(o)</b>	<b>(p)</b>	<b>(q)</b>	<b>(r)</b>	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,528	503	24,519	1
Acquired during year	5	41	3,158	2
<b>Total</b>	<b>1,533</b>	<b>544</b>	<b>27,677</b>	<b>3</b>
Retired during year	14	0		4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,519</b>	<b>544</b>	<b>27,677</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,360	496	26,494	8
In utility's use	23			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	136	48	1,183	12
<b>Total end of year</b>	<b>1,519</b>	<b>544</b>	<b>27,677</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	214	182	<b>1</b>
Other	400	1	1	<b>2</b>
Sodium Vapor	100	26	22	<b>3</b>
Sodium Vapor	150	178	145	<b>4</b>
Sodium Vapor	250	31	40	<b>5</b>
Sodium Vapor	400	26	34	<b>6</b>
<b>Total</b>		<b>476</b>	<b>424</b>	
<b>Ornamental</b>				
Sodium Vapor	150	76	62	<b>7</b>
<b>Total</b>		<b>76</b>	<b>62</b>	
<b>Other</b>				
Incandescent	60	1	1	<b>8</b>
<b>Total</b>		<b>1</b>	<b>1</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Electric) (Page E-02)

ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) DOWN DUE TO POLE CONTACTS NOW BEING BILLED TWICE PER YEAR (JUNE AND DECEMBER) - YEAR 2001 ONLY HAD BILLING FOR DECEMBER AS PAYMENTS THROUGH JUNE, 2001 WERE MADE IN YEAR 2000.

ACCOUNT 456 DOWN DUE TO UNUSUALLY HIGH IN YEAR 2000 DUE TO \$24,119.00 PEFCF REIMBURSEMENT.

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### Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT 539 LOWER IN 2001 - 2000 WAS A HIGHER THAN USUAL YEAR AS REPORTED IN 2000 ANNUAL REPORT.

ACCOUNT 540 - INCREASE IN YEAR 2001 DUE TO ADDITIONAL SUPPLIES NEEDED FOR GENERATION PLANT UPGRADE.

ACCOUNT 543 - INCREASE DUE TO ADDITIONAL EMPLOYEE HIRED WITH LABOR TO THIS ACCOUNT, AS WELL AS EXPENSES INCURRED IN GENERATION PLANT UPGRADE.

ACCOUNT 561 - PAY RATE INCREASE FOR EMPLOYEE'S USING THIS LABOR ACCOUNT

ACCOUNT 565 - MORE THAN NORMAL AMOUNT OF LAMP REPLACEMENTS IN YEAR 2001.

ACCOUNT 574 - MORE THAN NORMAL AMOUNT OF MAINTENANCE REQUIRED TO STREET LIGHT SYSTEM IN YEAR 2001.

ACCOUNT 903 - HIGHER IN YEAR 2000 DUE TO PURCHASE OF ADDITIONAL SUPPLIES NEEDED FOR COMPUTER BILLING SYSTEM CHANGE OVER.

ACCOUNT 921 - HIGHER IN YEAR 2000 DUE TO OFFICE SUPPLIES NEEDED FOR COMPUTER SYSTEM CHANGE OVER IN YEAR.

ACCOUNT 923 - HIGHER IN YEAR 2000 DUE TO POLE CONTACT NEGOTIATIONS & FEES FOR INSPECTING ENGINES - THESE WERE UNUSUAL EXPENSES THAT DID NOT OCCUR IN 2001.

ACCOUNT 924 - INCREASE DUE TO CHANGE OF INSURANCE CARRIERS AND HOW THEY SUBMITTED BILLINGS - OLD CARRIER WAS ON A FISCAL YEAR WHICH WE STILL OWED PREMIUMS FOR YEAR 2000 THAT THEY DID NOT BILL UNTIL JULY OF 2001. NEW CARRIER PREMIUMS WERE BILLED FOR JANUARY 1 - DECEMBER 31, 2001.

ACCOUNT 925 - SAME AS ACCOUNT 924

ACCOUNT 926 - INCREASE IN INSURANCE PREMIUMS

ACCOUNT 928 - FEES FOR PUBLIC SERVICE COMMISSION IN RELATION TO CONSTRUCTION AUTHORIZATIONS.

ACCOUNT 933 - TIRES ON VEHICLES AS WELL AS GAS PRICE INCREASE

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service (Page E-06)

ACCOUNT 341 - RETIRE OLD ROOF ON BUILDING & REPLACE WITH NEW ROOF. STAIRS AND SIDEWALK ADDED, NEW FLOOR & NEW GENERATOR BUILDING ADDED. RETIRE OLD BLACK CONTROL PANEL.

ACCOUNT 342 - ABOVE GROUND FUEL TANK

ACCOUNT 343 - (3) TURBOCHARGERS, AIR RECEIVER TANK, POWER METER, TACHOMETERS ADDED. REMOVAL OF 7500 KVA SUBSTATION TRANSFORMER.

ACCOUNT 344 - REMOVE EMERGENCY GENERATOR INCORRECTLY CODED TO THIS ACCOUNT PREVIOUSLY.

ACCOUNT 345 - EMERGENCY GENERATOR ADJUSTED TO THIS ACCOUNT AS IT HAD BEEN PREVIOUSLY CODED TO ACCOUNT 344 INCORRECTLY. WIRING, ETC TO PLACE EMERGENCY GENERATOR IN PLACE.

ACCOUNT 353 - TRANSFORMER ADDED TO PLANT, STATION EQUIPMENT TRANSFORMER RETIRED.

ACCOUNT 364 - JEFFERY BLVD PROJECT - OVERHEAD TO UNDERGROUND, REMOVAL OF POLES

ACCOUNT 365 - JEFFERY BLVD PROJECT, OVERHEAD TO UNDERGROUND

ACCOUNT 367 - JEFFERY BLVD PROJECT, OVERHEAD TO UNDERGROUND

ACCOUNT 368 - TRANSFORMERS ADDED TO JEFFERY BLVD AREA, ARDISAM (2500 KVA) & HOCKEY RINK (300 KVA)

ACCOUNT 369 - JEFFERY BLVD PROJECT - OVERHEAD TO UNDERGROUND

ACCOUNT 370 - METERS FOR STOCK, JEFFERY BLVD PROJECT - RETIREMENTS OF METERS NO LONGER IN SERVICE

ACCOUNT 373 - NEW STREET LIGHT SYSTEM FOR JEFFERY BLVD - ELM STREET STREET LIGHTS ADDED - JEFFERY BLVD RETIREMENT OF OLD STREET LIGHT SYSTEM.

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### Sales of Electricity by Rate Schedule (Page E-12)

WE ARE UNSURE AS TO WHAT RATE SCHEDULE ABBREVIATION IS FOR SALES FOR RESALE - PLEASE ADVISE AND WE WILL INCLUDE THIS ON FUTURE REPORTS. Jerry will call utility to discuss correct reporting. 5/2/02 ele

4/30/02 changes made to customer count per April 24, 2002 letter from utility. ele

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